The listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1. (Currently Amended) A method of manufacturing a semiconductor device, said method comprising the steps of:

forming a semiconductor film over a first surface of a translucent substrate;

providing an element for promoting crystallization with the semiconductor film;

crystallizing the semiconductor film provided the element for promoting crystallization;

forming an insulating film on the semiconductor film;

forming a conductive film on the insulating film;

introducing at least one of noble gas elements and at least one of an element providing an n-type and an element providing a p-type into the semiconductor film;

performing thermal treatment for gettering the element for promoting crystallization;

~~introducing an impurity into the semiconductor film to form a channel forming region, at least a low concentration impurity region and at least a high concentration impurity region;~~

~~wherein the channel forming region is overlapped with the conductive film;~~

~~wherein the low concentration impurity region is overlapped with a portion of the conductive film;~~

~~wherein at least one selected from the group consisting of a source region and a drain region comprises the high concentration impurity region;~~

irradiating with a first laser light from the first surface and with a second laser light from a second surface of the translucent substrate ~~to activate the impurity~~ after the thermal treatment for gettering.

wherein the second laser light is a portion of the first laser light which is transmitted through the translucent substrate and reflected by a reflector;

wherein the reflector is formed adjacent to the second surface of the translucent substrate.

2. (Withdrawn) A method of manufacturing a semiconductor device, said method comprising the steps of:

forming a semiconductor film over a first surface of a translucent substrate;

forming an insulating film on the semiconductor film;

forming a conductive film on the insulating film;

introducing an impurity into the semiconductor film to form a channel forming region, at least a low concentration impurity region and at least a high concentration impurity region;

wherein the channel forming region is overlapped with the conductive film;

wherein the low concentration impurity region is overlapped with portion of the conductive film;

wherein at least one selected from the group consisting of a source region and a drain region comprises the high concentration impurity region;

irradiating with a first laser light from the first surface and with a second laser light from a second surface of the translucent substrate during heating the translucent substrate from the second surface to activate the impurity,

wherein the second laser light is a portion of the first laser light which is transmitted through the translucent substrate and reflected by a reflector;

wherein the reflector is formed adjacent to the second surface of the translucent substrate.

3. (Currently Amended) A method of manufacturing a semiconductor device, said method comprising the steps of:

forming a semiconductor film over a first surface of a translucent substrate;

providing an element for promoting crystallization with the semiconductor film;

crystallizing the semiconductor film provided the element for promoting crystallization;

forming an insulating film on the semiconductor film;

forming a conductive film on the insulating film;

introducing at least one of noble gas elements and at least one of an element providing an n-type and an element providing a p-type into the semiconductor film;

performing thermal treatment for gettering the element for promoting crystallization;

~~introducing an impurity into the semiconductor film to form a channel forming region, at least a low concentration impurity region and at least a high concentration impurity region;~~

~~wherein the channel forming region is overlapped with the conductive film;~~

~~wherein the low concentration impurity region is overlapped with a portion of the conductive film;~~

~~wherein at least one selected from the group consisting of a source region and a drain region comprises the high concentration impurity region;~~

irradiating with a first laser light from the first surface in a slant direction with respect to the translucent substrate and with a second laser light from a second surface of the translucent substrate ~~to activate the impurity~~ after the thermal treatment for gettering,

wherein the second laser light is a portion of the first laser light which is transmitted through the translucent substrate and reflected by a reflector;

wherein the reflector is formed adjacent to the second surface of the translucent substrate.

4. (Withdrawn) A method of manufacturing a semiconductor device, said method comprising the steps of:

forming a first semiconductor film over a first surface of a translucent substrate;

introducing a metal element into the first semiconductor film;

first heating the first semiconductor film to form a second semiconductor film;

forming an insulating film on the second semiconductor film;

forming a conductive film on the insulating film;

introducing an impurity into the second semiconductor film to form a channel forming region, at least a low concentration impurity region and at least a high concentration impurity region;

wherein the channel forming region is overlapped with the conductive film;

wherein the low concentration impurity region is overlapped with a portion of the conductive film;

wherein at least one selected from the group consisting of a source region and a drain region comprises the high concentration impurity region;

second heating the second semiconductor film;

irradiating with a first laser light from the first surface and with a second laser light from a second surface of the translucent substrate to activate the impurity,

wherein the second laser light is a portion of the first laser light which is transmitted through the translucent substrate and reflected by a reflector;

wherein the reflector is formed adjacent to the second surface of the translucent substrate.

5. (Withdrawn) A method of manufacturing a semiconductor device, said method comprising the steps of:

forming a first semiconductor film over a first surface of a translucent substrate;

introducing a metal element into the first semiconductor film;

first heating the first semiconductor film to form a second semiconductor film;

forming an insulating film on the second semiconductor film;

forming a conductive film on the insulating film;

introducing an impurity into the second semiconductor film to form a channel forming region, at least a low concentration impurity region and at least a high concentration impurity region;

wherein the channel forming region is overlapped with the conductive film;

wherein the low concentration impurity region is overlapped with a portion of the conductive film;

wherein at least one selected from the group consisting of a source region and a drain region comprises the high concentration impurity region;

second heating the second semiconductor film;

irradiating with a first laser light from the first surface and with a second laser light from a second surface of the translucent substrate during third heating the translucent substrate from the second surface to activate the impurity,

wherein the second laser light is a portion of the first laser light which is transmitted through the translucent substrate and reflected by a reflector;

wherein the reflector is formed adjacent to the second surface of the translucent substrate.

6. (Withdrawn) A method of manufacturing a semiconductor device, said method comprising the steps of:

forming a first semiconductor film over a first surface of a translucent substrate;

introducing a metal element into the first semiconductor film;

first heating the first semiconductor film to form a second semiconductor film;

forming an insulating film on the second semiconductor film;

forming a conductive film on the insulating film;

introducing an impurity into the second semiconductor film to form a channel forming region, at least a low concentration impurity region and at least a high concentration impurity region;

wherein the channel forming region is overlapped with the conductive film;

wherein the low concentration impurity region is overlapped with a portion of the conductive film;

wherein at least one selected from the group consisting of a source region and a drain region comprises the high concentration impurity region;

second heating the second semiconductor film;

irradiating with a first laser light from the first surface in a slant direction with respect to the translucent substrate and with a second laser light from a second surface of the translucent substrate to activate the impurity,

wherein the second laser light is a portion of the first laser light which is transmitted through the translucent substrate and reflected by a reflector;

wherein the reflector is formed adjacent to the second surface of the translucent substrate.

7. (Withdrawn) A method according to claim 2, wherein the translucent substrate is heated at a temperature in a range of 100-450 ^{0}C.

8. (Withdrawn) A method according to claim 5, wherein the translucent substrate is heated at a temperature in a range of 100-450 ^{0}C in the third heating step.

9.-12. (Canceled)

13. (Original) A method according to claim 1, wherein the reflector has a curved surface to reflect the first laser light.

14. (Original) A method according to claim 1, wherein the reflector has rugged portions on a reflecting surface thereof to effect diffuse reflection of the first laser light.

15. (Currently Amended) A method according to claim 1, wherein each of the first and second laser [[light]] lights has a wavelength in a range of 300 nm or more.

16. (Currently Amended) A method according to claim 1, wherein each of the first and second laser [[light]] lights is one selected from the group consisting of a pulse oscillation type gas laser, a continuous light emitting type gas laser, a solid laser and a metallic laser.

17. (Withdrawn) A method according to claim 4, wherein the metal element comprises at least one selected from the group consisting of Fe, Co, Ni, Ru, Rh, Pd, Os, Ir, Pt, Cu, Ag, Au, Sn, and Sb.

18. (Original) A method according to claim 1, wherein the semiconductor device is one selected from the group consisting of an active matrix type liquid crystal display, an active matrix type EC display and an active matrix type light emitting display.

19. (Original) A method according to claim 1, wherein the semiconductor device is one selected from the group consisting of a personal computer, a video camera, a mobile computer, a goggle type display, a player using a record medium recorded with programs, a digital camera, a front type projector, a rear type projector, a portable telephone, a portable book and a display.

20. (Withdrawn) A method according to claim 2, wherein a first element comprises at least one selected from the group consisting of He, Ne, Ar, Kr and Xe,

wherein a second element comprises at least one selected from group 15 in the periodic table,

wherein the impurity comprises at least one selected from the group consisting of the first and second elements.

21. (Withdrawn) A method according to claim 2, wherein a first element comprises at least one selected from the group consisting of He, Ne, Ar, Kr and Xe,

wherein a second element comprises at least one selected from group 13 in the periodic table,

wherein the impurity comprises at least one selected from the group consisting of the first and second elements.

22. (Withdrawn) A method according to claim 2, wherein a first element comprises at least one selected from the group consisting of He, Ne, Ar, Kr and Xe,

wherein a second element comprises at least one selected from group 15 in the periodic table,

wherein a third element comprises at least one selected from group 13 in the periodic table, wherein the impurity comprises at least one selected from the group consisting of the first, second and third elements.

23. (Withdrawn) A method according to claim 2, wherein a first element comprises at least one selected from group 15 in the periodic table,

wherein a second element comprises at least one selected from group 13 in the periodic table,

wherein the impurity comprises at least one selected from the group consisting of the first and second elements.

24. (Withdrawn) A method according to claim 2, wherein the reflector has a curved surface to reflect the first laser light.

25. (Withdrawn) A method according to claim 2, wherein the reflector has rugged portions on a reflecting surface thereof to effect diffuse reflection of the first laser light.

26. (Withdrawn) A method according to claim 2, wherein each of the first and second laser [[light]] lights has a wavelength in a range of 300 nm or more.

27. (Withdrawn) A method according to claim 2, wherein each of the first and second laser [[light]] lights is one selected from the group consisting of a pulse oscillation type gas laser, a continuous light emitting type gas laser, a solid laser and a metallic laser.

28. (Withdrawn) A method according to claim 2, wherein the semiconductor device is one selected from the group consisting of an active matrix type liquid crystal display, an active matrix type EC display and an active matrix type light emitting display.

29. (Withdrawn) A method according to claim 2, wherein the semiconductor device is one selected from the group consisting of a personal computer, a video camera, a mobile computer, a goggle type display, a player using a record medium recorded with programs, a digital camera, a front type projector, a rear type projector, a portable telephone, a portable book and a display.

30.-33. (Canceled)

34. (Original) A method according to claim 3, wherein the reflector has a curved surface to reflect the first laser light.

35. (Original) A method according to claim 3, wherein the reflector has rugged portions on a reflecting surface thereof to effect diffuse reflection of the first laser light.

36. (Currently Amended) A method according to claim 3, wherein each of the first and second laser [[light]] lights has a wavelength in a range of 300 nm or more.

37. (Currently Amended) A method according to claim 3, wherein each of the first and second laser [[light]] lights is one selected from the group consisting of a pulse oscillation type gas laser, a continuous light emitting type gas laser, a solid laser and a metallic laser.

38. (Original) A method according to claim 3, wherein the semiconductor device is one selected from the group consisting of an active matrix type liquid crystal display, an active matrix type EC display and an active matrix type light emitting display.

39. (Original) A method according to claim 3, wherein the semiconductor device is one selected from the group consisting of a personal computer, a video camera, a mobile computer, a goggle type display, a player using a record medium recorded with programs, a digital camera, a front type projector, a rear type projector, a portable telephone, a portable book and a display.

40. (Withdrawn) A method according to claim 4, wherein a first element comprises at least one selected from the group consisting of He, Ne, Ar, Kr and Xe,

wherein a second element comprises at least one selected from group 15 in the periodic table,

wherein the impurity comprises at least one selected from the group consisting of the first and second elements.

41. (Withdrawn) A method according to claim 4, wherein a first element comprises at least one selected from the group consisting of He, Ne, Ar, Kr and Xe,

wherein a second element comprises at least one selected from group 13 in the periodic table,

wherein the impurity comprises at least one selected from the group consisting of the first and second elements.

42. (Withdrawn) A method according to claim 4, wherein a first element comprises at least one selected from the group consisting of He, Ne, Ar, Kr and Xe,

wherein a second element comprises at least one selected from group 15 in the periodic table,

wherein a third element comprises at least one selected from group 13 in the periodic table, wherein the impurity comprises at least one selected from the group consisting of the first, second and third elements.

43. (Withdrawn) A method according to claim 4, wherein a first element comprises at least one selected from group 15 in the periodic table,

wherein a second element comprises at least one selected from group 13 in the periodic table,

wherein the impurity comprises at least one selected from the group consisting of the first and second elements.

44. (Withdrawn) A method according to claim 4, wherein the reflector has a curved surface to reflect the first laser light.

45. (Withdrawn) A method according to claim 4, wherein the reflector has rugged portions on a reflecting surface thereof to effect diffuse reflection of the first laser light.

46. (Withdrawn) A method according to claim 4, wherein each of the first and second laser [[light]] lights has a wavelength in a range of 300 nm or more.

47. (Withdrawn) A method according to claim 4, wherein each of the first and second laser [[light]] lights is one selected from the group consisting of a pulse oscillation type gas laser, a continuous light emitting type gas laser, a solid laser and a metallic laser.

48. (Withdrawn) A method according to claim 4, wherein the semiconductor device is one selected from the group consisting of an active matrix type liquid crystal display, an active matrix type EC display and an active matrix type light emitting display.

49. (Withdrawn) A method according to claim 4, wherein the semiconductor device is one selected from the group consisting of a personal computer, a video camera, a mobile computer, a goggle type display, a player using a record medium recorded with programs, a digital camera, a front type projector, a rear type projector, a portable telephone, a portable book and a display.

50. (Withdrawn) A method according to claim 5, wherein a first element comprises at least one selected from the group consisting of He, Ne, Ar, Kr and Xe,

wherein a second element comprises at least one selected from group 15 in the periodic table,

wherein the impurity comprises at least one selected from the group consisting of the first and second elements.

51. (Withdrawn) A method according to claim 5, wherein a first element comprises at least one selected from the group consisting of He, Ne, Ar, Kr and Xe,

wherein a second element comprises at least one selected from group 13 in the periodic table,

wherein the impurity comprises at least one selected from the group consisting of the first and second elements.

52. (Withdrawn) A method according to claim 5, wherein a first element comprises at least one selected from the group consisting of He, Ne, Ar, Kr and Xe,

wherein a second element comprises at least one selected from group 15 in the periodic table,

wherein a third element comprises at least one selected from group 13 in the periodic table, wherein the impurity comprises at least one selected from the group consisting of the first, second and third elements.

53. (Withdrawn) A method according to claim 5, wherein a first element comprises at least one selected from group 15 in the periodic table,

wherein a second element comprises at least one selected from group 13 in the periodic table,

wherein the impurity comprises at least one selected from the group consisting of the first and second elements.

54. (Withdrawn) A method according to claim 5, wherein the reflector has a curved surface to reflect the first laser light.

55. (Withdrawn) A method according to claim 5, wherein the reflector has rugged portions on a reflecting surface thereof to effect diffuse reflection of the first laser light.

56. (Withdrawn) A method according to claim 5, wherein each of the first and second laser [[light]] lights has a wavelength in a range of 300 nm or more.

57. (Withdrawn) A method according to claim 5, wherein each of the first and second laser [[light]] lights is one selected from the group consisting of a pulse oscillation type gas laser, a continuous light emitting type gas laser, a solid laser and a metallic laser.

58. (Withdrawn) A method according to claim 5, wherein the metal element comprises at least one selected from the group consisting of Fe, Co, Ni, Ru, Rh, Pd, Os, Ir, Pt, Cu, Ag, Au, Sn, and Sh.

59. (Withdrawn) A method according to claim 5, wherein the semiconductor device is one selected from the group consisting of an active matrix type liquid crystal display, an active matrix type EC display and an active matrix type light emitting display.

60. (Withdrawn) A method according to claim 5, wherein the semiconductor device is one selected from the group consisting of a personal computer, a video camera, a mobile computer, a goggle type display, a player using a record medium recorded with programs, a digital camera, a front type projector, a rear type projector, a portable telephone, a portable book and a display.

61. (Withdrawn) A method according to claim 6, wherein a first element comprises at least one selected from the group consisting of He, Ne, Ar, Kr and Xe,

wherein a second element comprises at least one selected from group 15 in the periodic table,

wherein the impurity comprises at least one selected from the group consisting of the first and second elements.

62. (Withdrawn) A method according to claim 6, wherein a first element comprises at least one selected from the group consisting of He, Ne, Ar, Kr and Xe,

wherein a second element comprises at least one selected from group 13 in the periodic table,

wherein the impurity comprises at least one selected from the group consisting of the first and second elements.

63. (Withdrawn) A method according to claim 6, wherein a first element comprises at least one selected from the group consisting of He, Ne, Ar, Kr and Xe,

wherein a second element comprises at least one selected from group 15 in the periodic table,

wherein a third element comprises at least one selected from group 13 in the periodic table,

wherein the impurity comprises at least one selected from the group consisting of the first, second and third elements.

64. (Withdrawn) A method according to claim 6, wherein a first element comprises at least one selected from group 15 in the periodic table,

wherein a second element comprises at least one selected from group 13 in the periodic table,

wherein the impurity comprises at least one selected from the group consisting of the first and second elements.

65. (Withdrawn) A method according to claim 6, wherein the reflector has a curved surface to reflect the first laser light.

66. (Withdrawn) A method according to claim 6, wherein the reflector has rugged portions on a reflecting surface thereof to effect diffuse reflection of the first laser light.

67. (Withdrawn) A method according to claim 6, wherein each of the first and second laser [[light]] lights has a wavelength in a range of 300 nm or more.

68. (Withdrawn) A method according to claim 6, wherein each of the first and second laser [[light]] lights is one selected from the group consisting of a pulse oscillation type gas laser, a continuous light emitting type gas laser, a solid laser and a metallic laser.

69. (Withdrawn) A method according to claim 6, wherein the metal element comprises at least one selected from the group consisting of Fe, Co, Ni, Ru, Rh, Pd, Os, Ir, Pt, Cu, Ag, Au, Sn, and Sb.

70. (Withdrawn) A method according to claim 6, wherein the semiconductor device is one selected from the group consisting of an active matrix type liquid crystal display, an active matrix type EC display and an active matrix type light emitting display.

71. (Withdrawn) A method according to claim 6, wherein the semiconductor device is one selected from the group consisting of a personal computer, a video camera, a mobile computer, a goggle type display, a player using a record medium recorded with programs, a digital camera, a front type projector, a rear type projector, a portable telephone, a portable book and a display.